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**THIRTY-THIRD JUDICIAL DISTRICT
INDIGENT DEFENDER BOARD**

Oberlin, Louisiana

Financial Report

Year Ended December 31, 2006

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8/15/07

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Thirty-Third Judicial District Indigent Defender Board Oberlin, Louisiana

We have compiled the accompanying general purpose financial statements (cash basis) of the Thirty-Third Judicial District Indigent Defender Board (the Board), as of and for the year ended December 31, 2006, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying general purpose financial statements and, accordingly, do not express an opinion or any other form of assurance on them. However, we did become aware of a departure from generally accepted accounting principles that is described in the following paragraph.

Management has not presented the government-wide financial statements and management's discussion and analysis, required by Governmental Accounting Standards Board Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for States and Local Governments. The amount by which this departure affects the financial statements is not reasonably determinable.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Board's financial position and results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to the Thirty-Third Judicial District Indigent Defender Board.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Oberlin, Louisiana
June 15, 2007

Member of:
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

Member of:
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

**GENERAL PURPOSE
FINANCIAL STATEMENTS**

THIRTY-THIRD JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
Oberlin, Louisiana

Combined Balance Sheet-All Fund Types and Account Group (Cash Basis)
December 31, 2006

	<u>Governmental Fund Type General Fund</u>	<u>Account Group General Fixed Assets</u>	<u>Totals (Memo Only)</u>
ASSETS			
Cash and interest-bearing deposits	\$ 69,084	\$ -	\$ 69,084
General fixed assets	<u>-</u>	<u>8,424</u>	<u>8,424</u>
Total assets	<u>\$ 69,084</u>	<u>\$ 8,424</u>	<u>\$ 77,508</u>
LIABILITIES AND FUND EQUITY			
Liabilities:			
Payroll taxes	\$ 2,182	\$ -	\$ 2,182
State retirement withheld	<u>2,366</u>	<u>-</u>	<u>2,366</u>
Total liabilities	<u>4,548</u>	<u>-</u>	<u>4,548</u>
Fund equity:			
Investment in general fixed assets	-	8,424	8,424
Fund balance			
Unreserved undesignated	<u>64,536</u>	<u>-</u>	<u>64,536</u>
Total fund equity	<u>64,536</u>	<u>8,424</u>	<u>72,960</u>
Total liabilities and fund equity	<u>\$ 69,084</u>	<u>\$ 8,424</u>	<u>\$ 77,508</u>

See accountants' report.

THIRTY-THIRD JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
Oberlin, Louisiana

Statement of Revenues, Expenditures, and Changes
in Fund Balance-Governmental Fund Type (Cash Basis)
General Fund

Year Ended December 31, 2006

Revenues:	
Court costs on fines and forfeitures	\$ 127,490
Grant income	10,000
Interest earned	<u>381</u>
Total revenues	<u>137,871</u>
Expenditures:	
Current-	
General government	
Professional services	32,044
Salaries	105,600
Insurance	1,260
Office expense	657
Retirement	12,253
Payroll taxes	<u>1,290</u>
Total expenditures	<u>153,104</u>
Deficiency of revenues over expenditures	(15,233)
Fund balance at beginning of year	<u>79,769</u>
Fund balance at end of year	<u>\$ 64,536</u>

See accountants' report.

THIRTY-THIRD JUDICIAL DISTRICT INDIGENT DEFENDER BOARD
Oberlin, Louisiana

Statement of Revenues, Expenditures, and Changes
in Fund Balance-Budget (Cash Basis) and Actual (Cash Basis) -
Governmental Fund Type
General Fund

Year Ended December 31, 2006

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Court costs on fines and forfeitures	\$ 133,750	\$ 127,490	\$ (6,260)
Grant income	10,000	10,000	-
Interest earned	<u>1,500</u>	<u>381</u>	<u>(1,119)</u>
Total revenues	<u>145,250</u>	<u>137,871</u>	<u>(7,379)</u>
Expenditures:			
Current-			
General government			
Professional services	30,500	32,044	(1,544)
Salaries	105,600	105,600	-
Insurance	1,260	1,260	
Office expense	250	657	(407)
Retirement	12,250	12,253	(3)
Payroll taxes	<u>1,550</u>	<u>1,290</u>	<u>260</u>
Total expenditures	<u>151,410</u>	<u>153,104</u>	<u>(1,694)</u>
Deficiency of revenues over expenditures	(6,160)	(15,233)	(9,073)
Fund balance at beginning of year	<u>79,769</u>	<u>79,769</u>	<u>-</u>
Fund balance at end of year	<u>\$ 73,609</u>	<u>\$ 64,536</u>	<u>\$ (9,073)</u>

See accountants' report.